



# Punjab Government Gazette

## EXTRAORDINARY

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**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 76/P.A.5/2017/S.164/Amd.(50)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** - (1)These rules may be called the Punjab Goods and Services Tax (Seventh Amendment) Rules, 2022.

(2) These rules shall be deemed to have come into force from the 1st day of January, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, in rule 59, after sub-rule (5), the following sub-rule shall be inserted, namely:-

“(6) Notwithstanding anything contained in this rule, -

(a) a registered person shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1**, if he has not furnished the return in **FORM GSTR-3B** for preceding two months;

(b) a registered person, required to furnish return for every quarter under the proviso to sub-section (1) of section 39, shall not be allowed to furnish the details of outward supplies of goods or services or both under section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period; and

(c) a registered person, who is restricted from using the amount available in electronic credit ledger to discharge his liability towards tax in excess of ninety-nine per cent. of such tax liability under rule 86B, shall not be allowed to furnish the details of outward supplies of goods or services or both under

section 37 in **FORM GSTR-1** or using the invoice furnishing facility, if he has not furnished the return in **FORM GSTR-3B** for preceding tax period.”.

**AJOY SHARMA,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*2703/11-2022/Pb. Govt. Press, S.A.S. Nagar*

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 77/P.A.5/2017/S.164/Amd.(51)/2022.**- In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

1. (1) These rules may be called the Punjab Goods and Services Tax (Eighth Amendment) Rules, 2022.

(2) These rules shall be deemed to have come into force from the 27th day of April, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, in rule 26 in sub-rule (1), after the third proviso, the following proviso shall be inserted, namely:-

“Provided also that a registered person registered under the provisions of the Companies Act, 2013 (18 of 2013) shall, during the period from the 27th day of April, 2021 to the 31st day of May, 2021, also be allowed to furnish the return under section 39 in **FORM GSTR-3B** and the details of outward supplies under section 37 in **FORM GSTR-1** or using invoice furnishing facility, verified through electronic verification code (EVC).”.

**AJOY SHARMA,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 78/P.A.5/2017/S.164/Amd.(52)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** (1) These rules may be called the Punjab Goods and Services Tax (Ninth Amendment) Rules, 2022.

(2) These rules shall be deemed to have come into force from the 1st day of May, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 36, in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that such condition shall apply cumulatively for the period April and May, 2021 and the return in **FORM GSTR-3B** for the tax period May, 2021 shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

3. In the said rules, in rule 59, in sub-rule (2), the following proviso shall be inserted, namely:-

“Provided that a registered person may furnish such details, for the month of April, 2021, using IFF from the 1st day of May, 2021 till the 28th day of May, 2021.”.

**AJOY SHARMA,**  
Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R.79/P.A.5/2017/S.164/Amd.(53)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1. Short title and commencement.-** (1) These rules may be called the Punjab Goods and Services Tax (Tenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 18th day of May, 2021.

2. In the Punjab Goods and Services Tax Rules, 15842017, (hereinafter referred to as the said rules), in rule 23, in sub-rule (1), after the words “date of the service of the order of cancellation of registration”, the words, signs and figures “or within such time period as extended by the Additional Commissioner or the Joint Commissioner or the Commissioner, as the case may be, in exercise of the powers provided under the proviso to sub-section (1) of section 30,” shall be inserted.

3. In the said rules, in rule 90, -

(a) in sub-rule (3), the following proviso shall be inserted, namely:-

“Provided that the time period, from the date of filing of the refund claim in **FORM GST RFD-01** till the date of communication of the deficiencies in **FORM GST RFD-03** by the proper officer, shall be excluded from the period of two years as specified under sub-section (1) of Section 54, in respect of any such fresh refund claim filed by the applicant after rectification of the deficiencies.”; and

(b) after sub-rule (4), the following sub-rules shall be inserted, namely: -

“(5) The applicant may, at any time before issuance of provisional refund



sanction order in **FORM GST RFD-04** or final refund sanction order in **FORM GST RFD-06** or payment order in **FORM GST RFD-05** or refund withhold order in **FORM GST RFD-07** or notice in **FORM GST RFD-08**, in respect of any refund application filed in **FORM GST RFD-01**, withdraw the said application for refund by filing an application in **FORM GST RFD-01W**.

(6) On submission of application for withdrawal of refund in **FORM GST RFD-01W**, any amount debited by the applicant from electronic credit ledger or electronic cash ledger, as the case may be, while filing application for refund in **FORM GST RFD-01**, shall be credited back to the ledger from which such debit was made.”.

4. In the said rules, in rule 92, -

(a) in sub-rule (1), the proviso shall be omitted; and

(b) in sub-rule (2), -

(i) for the word and letter “Part B”, the word and letter “Part A” shall be substituted; and

(ii) the following proviso shall be inserted, namely: -

“Provided that where the proper officer or the Commissioner is satisfied that the refund is no longer liable to be withheld, he may pass an order for release of withheld refund in Part B of **FORM GST RFD-07**.”.

5. In the said rules, in rule 96, -

(a) in sub-rule (6), for the word and letter “Part B”, the word and letter “Part A” shall be substituted; and

(b) in sub-rule (7), for the words, letters and figures, “after passing an order in **FORM GST RFD-06**”, the words, letters and figures, “by passing an order in **FORM GST RFD-06** after passing an order for release of withheld refund in Part B of **FORM GST RFD-07**” shall be substituted.

6. In the said rules, in **FORM GST REG-21**, under the sub-heading “Instructions for submission of application for revocation of cancellation of registration”, in the first bullet point “after the words “date of service of the order of cancellation of registration”, the words and figures “or within such time period as extended by the Additional Commissioner or the Joint

(KRTK 25, 1944 SAKA)

Commissioner or Commissioner, as the case may be, in exercise of the powers provided under proviso to sub-section (1) of section 30,” shall be inserted;

7. In the said rules, in rule 138E, for the words “in respect of a registered person, whether as a supplier or a recipient, who, —” the words „in respect of any outward movement of goods of a registered person, who, —” shall be substituted.

8. In the said rules, for **FORM GST RFD-07**, the following **FORM** shall be substituted, namely: -

**“FORM GST RFD-07**

*[See rules 92(2) and 96(6)]*

Reference No.

Date: <DD/MM/YYYY>

To

\_\_\_\_\_(GSTIN/UIN/Temp. ID)

\_\_\_\_\_(Name)

\_\_\_\_\_(Address)

.....(ARN)

**Part-A**

**Order for withholding the refund**

Refund payable to the taxpayer with respect to ARN specified above are hereby withheld in accordance with the provisions of sub-section (10)/ (11) of section 54 of the CGST Act, 2017. The reasons for withholding are given as under:

S.No.	Particulars	
1.	ARN	
2.	Amount Claimed in RFD-01	<Auto-populated>
3.	Amount Claimed in RFD-06	<Auto-populated>
4.	Amount Adjusted in RFD-06	<Auto-populated>
5.	Amount Withheld	
6.	Reasons for withholding (More than one reason can be selected)	<ul style="list-style-type: none"> <li>o Recoverable dues not paid</li> <li>o In view of sub-section 11 of Section 54</li> <li>o On account of fraud (s) of serious nature</li> <li>o Others, (specify)</li> </ul>
7.	Description of the reasons	(Up to 500 characters, separate file can be attached for detailed reasons)
8.	Record of Personal Hearing	(Up to 500 characters, separate file can be attached for detailed reasons)

### Part-B

#### Order for release of withheld refund

This has reference to your refund application <ARN> dated <date> against which the payment of refund amount sanctioned vide order <RFD-06 order no> dated <date> was withheld by this office order <Order Reference No> dated <date>. It has been now found to my satisfaction that the conditions for withholding of refund no longer exist and therefore, the refund amount withheld is hereby allowed to be released as given under:

S.No.	Particulars	
1	ARN	
2	Amount Claimed in RFD-01	<Auto-populated>
3	Amount Inadmissible in RFD-06	<Auto-populated>
4	Amount Adjusted in RFD-06	<Auto-populated>
5	Amount Withheld in RFD-07 A	
6	Amount Released	
7	Amount to be Paid	

Date:  
Name:

Signature (DSC): Place:

Designation:

Office Address: ”.

9. In the said rules, after **FORM GST RFD-01 B**, the following **FORM** shall be inserted, namely: -

**“FORM GST RFD-01 W**

*[Refer Rule 90(5)]*

**Application for Withdrawal of Refund Application**

1. ARN:
2. GSTIN:
3. Name of Business (Legal):
4. Trade Name, if any:
5. Tax Period:
6. Amount of Refund Claimed:
7. Grounds for Withdrawing Refund claim:
  - i. Filed the refund application by mistake
  - ii. Filed Refund Application under wrong category
  - iii. Wrong details mentioned in the refund application
  - iv. Others (Please Specify)
8. Declaration: I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein is true and correct to the best of my/ our knowledge and belief and nothing has been concealed therefrom.

Place:

Signature of Authorised Signatory

Date:

Name

Designation/ Status".

**AJOY SHARMA,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

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**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 80/P.A.5/2017/S.164/Amd.(54)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** -(1) These rules may be called the Punjab Goods and Services Tax (Eleventh Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 1st day of June, 2021.

2. In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 26, in sub-rule (1) , in the fourth proviso, with effect from the 31st day of May, 2021, for the figures, letters and words “31st day of May, 2021”, the figures, letters and words “31st day of August, 2021” shall be substituted.

3. In the said rules, in rule 36, in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely: —

“Provided further that such condition shall apply cumulatively for the period April, May and June, 2021 and the return in **FORM GSTR-3B** for the tax period June, 2021 or quarter ending June, 2021, as the case may be, shall be furnished with the cumulative adjustment of input tax credit for the said months in accordance with the condition above.”.

4. In the said rules, in rule 59, in sub-rule (2), after the first proviso, the following proviso shall be inserted, namely: —

“Provided further that a registered person may furnish such details, for

the month of May, 2021, using IFF from the 1st day of June, 2021 till the 28th day of June, 2021.”.

**AJOY SHARMA,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

*2703/11-2022/Pb. Govt. Press, S.A.S. Nagar*

**PART III**

**GOVERNMENT OF PUNJAB**

**DEPARTMENT OF EXCISE AND TAXATION**

**(EXCISE AND TAXATION-II BRANCH)**

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 81/P.A.5/2017/S.164/Amd.(55)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** - (1) These rules may be called the Punjab Goods and Services Tax (Twelfth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 1st day of August, 2021.

**2.** In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), for rule 80, the following rule shall be substituted, namely: -

**“80. Annual return.-** (1) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year as specified under section 44 electronically in **FORM GSTR-9** on or before the thirty-first day of December following the end of such financial year through the common portal either directly or through a Facilitation Centre notified by the Commissioner:

Provided that a person paying tax under section 10 shall furnish the annual return in **FORM GSTR-9A**.

(2) Every electronic commerce operator required to collect tax at source under section 52 shall furnish annual statement referred to in sub-section (5) of the said section in **FORM GSTR - 9B**.

(3) Every registered person, other than those referred to in the second proviso to section 44, an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, whose aggregate turnover during a financial year exceeds five crore rupees, shall also furnish a self-certified reconciliation statement as specified under



section 44 in FORM GSTR-9C along with the annual return referred to in sub-rule (1), on or before the thirty-first day of December following the end of such financial year, electronically through the common portal either directly or through a Facilitation Centre notified by the Commissioner.”.

3. In the said rules, in **FORM GSTR-9**, in the instructions, -

(a) in paragraph 4, -

(A) after the word, letters and figures “or FY 2019-20”, the word, letters and figures “or FY 2020-21” shall be inserted; and

(B) in the Table, in second column, for the word and figures “and 2019-20” wherever they occur, the word and figures “, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 5, in the Table, in second column, -

(A) against serial number 6B, after the letters and figures “FY 2019-20”, the letters, figures and word “and 2020-21” shall be inserted;

(B) against serial numbers 6C and 6D, -

(I) after the word, letters and figures “For FY 2019-20”, the word and figures “and 2020-21” shall be inserted; and

(II) for the word and figures “and 2019-20”, the figures and word “, 2019-20 and 2020-21” shall be substituted;

(C) against serial number 6E, for the letters and figures “FY 2019-20”, the letters, figures and word “FY 2019-20 and 2020-21” shall be substituted; and

(D) against serial number 7A, 7B, 7C, 7D, 7E, 7F, 7G and 7H, in the entry, for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(c) in paragraph 7, -

(A) after the words and figures “April 2020 to September 2020.”, the following shall be inserted, namely: -

“For FY 2020-21, Part V consists of particulars of transactions for the previous financial year but paid in the **FORM GSTR-3B** between April 2021 to September 2021.”;

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(B) in the Table, in second column, -

(I) against serial numbers 10 and 11, after the entries, the following entry shall be inserted, namely: -

“For FY 2020-21, details of additions or amendments to any of the supplies already declared in the returns of the previous financial year but such amendments were furnished in Table 9A, Table 9B and Table 9C of **FORM GSTR-1** of April 2021 to September 2021 shall be declared here.”;

(II) against serial number 12, -

(1) after the words, letters and figures “For FY 2019-20, the registered person shall have an option to not fill this table.”, the following entry shall be inserted, namely: -

“For FY 2020-21, aggregate value of reversal of ITC which was availed in the previous financial year but reversed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(B) of **FORM GSTR-3B** may be used for filling up these details.”; and

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted; and

(III) against serial number 13, -

(1) after the words, letters and figures “reclaimed in FY 2020- 21, the details of such ITC reclaimed shall be furnished in the annual return for FY 2020-21,”, the following entry shall be inserted, namely: -

“For FY 2020-21, details of ITC for goods or services received in the previous financial year but ITC for the same was availed in returns filed for the months of April 2021 to September 2021 shall be declared here. Table 4(A) of **FORM GSTR-3B** may be used

for filling up these details. However, any ITC which was reversed in the FY 2020-21 as per second proviso to sub-section (2) of section 16 but was reclaimed in FY 2021-22, the details of such ITC reclaimed shall be furnished in the annual return for FY 2021-22.”; and

(2) for the figures and word “2018-19 and 2019-20”, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted; and

(d) in paragraph 8, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the letters, figures and word “2018-19, 2019-20 and 2020-21” shall be substituted.”.

4. In the said rules, in **FORM GSTR-9C**, -

(i) in Part A, in the table -

(a) in Sl no 9, after the entry relating to serial number K, the following serial number and entry relating thereto shall be inserted, namely: -

“K- 1	Others					.”;
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(b) in Sl no 11, after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others					.”; and
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(c) against Pt. V, -

(I) in the heading, for the words “Auditor’s recommendation on additional Liability due to non-reconciliation”, the words “Additional Liability due to non-reconciliation” shall be substituted; and

(II) after entry relating to “0.10%”, the following entry shall be inserted, namely: -

“Others					.”;
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(ii) after the table, for the portion beginning with “Verification:” and ending with “and balance sheet etc.”, the following shall be substituted, namely: -

“Verification of registered person:

I hereby solemnly affirm and declare that the information given herein above is true and correct and nothing has been concealed there from. I am uploading this self-certified reconciliation statement in **FORM GSTR-9C**. I am also uploading other statements, as applicable, including financial statement, profit and loss account and balance sheet, etc.”;

(iii) in the instructions, -

(a) in paragraph 4, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted;

(b) in paragraph 6, in the Table, in second column, for the figures and word “2018-19 and 2019-20” wherever they occur, the figures and word “2018-19, 2019-20 and 2020-21” shall be substituted; and

(c) for paragraph 7, the following paragraph shall be substituted, namely,  
-

“7. Part V consists of the additional liability to be discharged by the taxpayer due to non-reconciliation of turnover or non-reconciliation of input tax credit. Any refund which has been erroneously taken and shall be paid back to the Government shall also be declared in this table. Lastly, any other outstanding demand which is to be settled by the taxpayer shall be declared in this Table.”; and

(iv) Part B Certification shall be omitted.

**AJOY SHARMA,**

Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 82/P.A.5/2017/S.164/Amd.(56)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** - (1) These rules may be called the Punjab Goods and Services Tax (Thirteenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 29th day of August, 2021.

**2.** In the Punjab Goods and Services Tax Rules, 2017, (hereinafter referred to as the said rules), in rule 26, in sub-rule (1),-

(a) in the fourth proviso, for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “31st day of October, 2021” shall be substituted; and

(b) with effect from the 1st day of November, 2021, all the provisos shall be omitted.

**3.** In the said rules, with effect from the 1st day of May, 2021, in rule 138E, after the fourth proviso, the following proviso shall be inserted, namely: -

“Provided also that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period March, 2021 to May, 2021.”.

**4.** In the said rules, in **FORM GST ASMT-14**, -

- (a) after the words, “with effect from       ”, the words, “vide Order Reference No. -----, dated       ” shall be inserted;
- (b) the words, “for conducting business without registration despite being liable for registration” shall be omitted; and
- (c) at the end after “Designation”, the word “Address” shall be inserted.

**AJOY SHARMA,**

Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

*2703/11-2022/Pb. Govt. Press, S.A.S. Nagar*

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**PART III**

**GOVERNMENT OF PUNJAB**

DEPARTMENT OF EXCISE AND TAXATION

(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R. 83/P.A.5/2017/S.164/Amd.(57)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** - (1) These rules may be called the Punjab Goods and Services Tax (Fourteenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 24th day of September, 2021.

**2.** In the Punjab Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules), in rule 10A, with effect from the date as may be notified, -

- (a) after the words “details of bank account”, the words “which is in name of the registered person and obtained on Permanent Account Number of the registered person” shall be inserted; and
- (b) the following proviso shall be inserted, namely:-  
“Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

**3.** In the said rules, after rule 10A, with effect from the date as may be notified, the following rule shall be inserted, namely: -

**“10B. Aadhaar authentication for registered person .—** The registered person, other than a person notified under sub-section (6D) of section 25, who has been issued a certificate of registration under rule 10 shall, undergo authentication of the Aadhaar number of the proprietor, in the case of proprietorship firm, or of any partner, in the case of a partnership firm, or of the karta, in the case of a Hindu undivided family, or of the Managing Director or any whole time Director, in the case of a company, or of any of the Members

of the Managing Committee of an Association of persons or body of individuals or a Society, or of the Trustee in the Board of Trustees, in the case of a Trust and of the authorized signatory, in order to be eligible for the purposes as specified in column (2) of the Table below:

**Table**

Serial No.	Purpose
(1)	(2)
1.	For filing of application for revocation of cancellation of registration in <b>FORM GST REG-21</b> under rule 23
2.	For filing of refund application in <b>FORM RFD-01</b> under rule 89
3.	For refund under rule 96 of the integrated tax paid on goods exported out of India

Provided that if Aadhaar number has not been assigned to the person required to undergo authentication of the Aadhaar number, such person shall furnish the following identification documents, namely: –

- (c) her/his Aadhaar Enrolment ID slip; and
- (d) (i) Bank passbook with photograph; or  
(ii) Voter identity card issued by the Election Commission of India;  
or  
(iii) Passport; or  
(iv) Driving license issued by the Licensing Authority under the Motor Vehicles Act, 1988 (59 of 1988):

Provided further that such person shall undergo the authentication of Aadhaar number within a period of thirty days of the allotment of the Aadhaar number.”.

4. In the said rules, in rule 23, in sub-rule (1), with effect from the date as may be notified, after the words “on his own motion, may”, the words, figures and letter “, subject to the provisions of rule 10B,” shall be inserted.

5. In the said rules, in rule 45, in sub-rule (3), with effect from the 1st day of



October, 2021, -

- (i) for the words “during a quarter”, the words “during a specified period” shall be substituted;
- (ii) for the words “the said quarter”, the words “the said period” shall be substituted; and
- (iii) after the proviso, the following explanation shall be inserted, namely:

“Explanation. - For the purposes of this sub-rule, the expression “specified period” shall mean,-

- (a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and
- (b) a financial year in any other case.”.

(6). In the said rules, in rule 59, in sub-rule (6), with effect from the 1st day of January, 2022, -

- (i) in clause (a), for the words “for preceding two months”, the words “for the preceding month” shall be substituted; and

(ii) clause (c) shall be omitted;

(7) In the said rules, in rule 89, -

- (i) in sub-rule (1), with effect from the date as may be notified, after the words “may file”, the words and signs “, subject to the provisions of rule 10B,” shall be inserted; and

(ii) after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) Any person, claiming refund under section 77 of the Act of any tax paid by him, in respect of a transaction considered by him to be an intra-State supply, which is subsequently held to be an inter-State supply, may, before the expiry of a period of two years from the date of payment of the tax on the inter-State supply, file an application electronically in **FORM GST RFD-01** through the common portal, either directly or through a Facilitation Centre notified by the Commissioner:

Provided that the said application may, as regard to any payment of tax on inter-State supply before coming into force of this sub-rule, be filed

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before the expiry of a period of two years from the date on which this sub-rule comes into force.”.

8. In the said rules, in rule 96, in sub-rule (1), after clause (b), with effect from the date as may be notified, the following clause shall be inserted, namely:-

“(c) the applicant has undergone Aadhaar authentication in the manner provided in rule 10B;”.

9. In the said rules, after rule 96B, with effect from the date as may be notified, the following rule shall be inserted, namely:-

**“96C. Bank Account for credit of refund.-** For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, “bank account” shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:

Provided that in case of a proprietorship concern, the Permanent Account Number of the proprietor shall also be linked with the Aadhaar number of the proprietor.”.

**AJOY SHARMA,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)  
**NOTIFICATION**

The 11th November, 2022

**No. G.S.R.84 /P.A.5/2017/S.164/Amd.(58)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely: -

**1.Short title and commencement.** -(1) These rules may be called the Punjab Goods and Services Tax (Fifteenth Amendment) Rules, 2022.

(2) They shall be deemed to have into force from the 1st day of December, 2021.

**2.** In the Punjab Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in

rule 137, with effect from the 30th day of November 2021, for the words “four years”, the

words “five years” shall be substituted.

**3.** In the said rules, in **FORM GST DRC-03, —**

(a) in the heading, after the words “or statement”, the words, letters and figures “or intimation of tax ascertained through **FORM GST DRC-01A**” shall be inserted;

(b) against item 3, in column (3), for the word and letters “Audit, investigation, voluntary, SCN, annual return, reconciliation statement, others (specify)”, the words, letters, figures and brackets “Audit, inspection or investigation, voluntary, SCN, annual return, reconciliation statement, scrutiny, intimation of tax ascertained through **FORM GST DRC-01A**, Mismatch (Form

GSTR-1 and Form GSTR-3B), Mismatch (Form GSTR-2B and Form GSTR-3B), others (specify)” shall be substituted;

- (c) against item 5, in column (1), after the word and figures “within 30 days of its issue”, the words, letters, figures and brackets “, scrutiny, intimation of tax ascertained through Form GST DRC- 01A, audit, inspection or investigation, others (specify)” shall be inserted; and
- (d) for the table, under serial number 7, the following table shall be substituted, namely:-

Serial No.	Tax Period	Act	Place of supply(POS)	Tax / Cess	Interest	Penalty, if applicable	Fee	Others	Total	Ledger utilized (Cash/ Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11	12	13

**AJOY SHARMA,**

Financial Commissioner (Taxation)  
to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 11th November, 2022

**No. G.S.R.85/P.A.5/2017/S.164/Amd.(59)/2022.-** In exercise of the powers conferred by section 164 of the Punjab Goods and Services Tax Act, 2017(Punjab Act No. 5 of 2017), and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following rules further to amend the Punjab Goods and Services Tax Rules, 2017, namely:

**1. Short title and commencement.-**(1) These rules may be called the Punjab Goods and Services Tax ( Sixteenth Amendment) Rules, 2022.

(2) They shall be deemed to have come into force from the 29th day of December,2021.

**2.** In the Punjab Goods and Services Tax Rules, 2017(hereinafter referred to as the said rules), in rule 36, for sub-rule (4), the following sub-rule shall be substituted, with effect from the 1st day of January, 2022, namely: -

" (4) No input tax credit shall be availed by a registered person in respect of invoices or debit notes the details of which are required to be furnished under sub- section (1) of section 37 unless,-  
(a) the details of such invoices or debit notes have been furnished by the supplier in the statement of outward supplies in **FORM GSTR-1** or using the invoice furnishing facility; and  
(b) the details of such invoices or debit notes have been communicated to the registered person in **FORM GSTR-2B** under sub-rule (7) of rule 161060."

**3.** In the said rules, in rule 80,-

(a) after sub-rule (1), the following sub-rule shall be inserted, namely:-

" (1A) Notwithstanding anything contained in sub-rule (1), for the financial year 2020-2021, the said annual return shall be furnished on or before the twenty-eighth day of February, 2022."

(b)after sub-rule (3), the following sub-rule shall be inserted, namely:-

" (3A) Notwithstanding anything contained in sub-rule (3), for

the financial year 2020-2021, the said self-certified reconciliation statement shall be furnished along with the said annual return on or before the twenty-eighth day of February, 2022."

4. In the said rules, in rule 95, in sub-rule (3), after clause (c), the following proviso shall be inserted and

shall be deemed to have been inserted with effect from the 1st day of April, 2021, namely:-

**"Provided** that where Unique Identity Number of the applicant is not mentioned in a tax invoice, the refund of tax paid by the applicant on such invoice shall be available only if the copy of the invoice, duly attested by the authorized representative of the applicant, is submitted along with the refund application in **FORM GST RFD-10.**".

5. In the said rules, in rule 142, with effect from the 1st day of January, 2022,—

(a) in sub-rule (3), for the words and letters, fourteen days of detention or seizure of the goods and conveyance ", the words, brackets and figures, " seven days of the notice issued under sub-section (3) of Section 129 but before the issuance of order under the said sub- section (3)" shall be substituted; and

(b) in sub-rule (5), for the words, "tax, interest and penalty payable by the person chargeable with tax", the words, "tax, interest and penalty, as the case may be, payable by the person concerned" shall be substituted.

6. In the said rules after rule 144, the following rule shall be inserted with effect from the 1st day of January, 2022, namely:-

**" 144A. Recovery of penalty by sale of goods or conveyance detained or seized in transit.-** (1) Where the person transporting any goods or the owner of such goods fails to pay the amount of

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penalty under sub-section (1) of section 129 within fifteen days from the date of receipt of the copy of the order passed under sub-section (3) of the said section 129, the proper officer shall proceed for sale or disposal of the goods or conveyance so detained or seized by preparing an inventory and estimating the market value of such goods or conveyance:

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (2) The said goods or conveyance shall be sold through a process of auction, including e-auction, for which a notice shall be issued in **FORM GST DRC- 10** clearly indicating the goods or conveyance to be sold and the purpose of sale:

**Provided** that where the person transporting said goods or the owner of such goods pays the amount of penalty under sub-section (1) of section 129, including any expenses incurred in safe custody and handling of such goods or conveyance, after the time period mentioned in sub-rule (1) but before the issuance of notice under this sub-rule, the proper officer shall cancel the process of auction and release such goods or conveyance.

- (3) The last day for submission of bid or the date of auction shall not be earlier than fifteen days from the date of issue of the notice referred to in sub-rule (2):

**Provided** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (4) The proper officer may specify the amount of pre-bid deposit to be furnished in the manner specified by such officer, to make the bidders eligible to participate in the auction, which may be returned to the unsuccessful bidders, forfeited in case the successful bidder fails to make the payment of the full amount, as the case may be.
- (5) The proper officer shall issue a notice to the successful bidder in **FORM GST DRC-11** requiring him to make the payment within a period of fifteen days from the date of auction:

**Provided** that where the detained or seized goods are

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perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

- (6) On payment of the full bid amount, the proper officer shall transfer the possession and ownership of the said goods or conveyance to the successful bidder and issue a certificate in **FORM GST DRC-12**.
- (7) The proper officer shall cancel the process and proceed for re-auction where no bid is received or the auction is considered to be non-competitive due to lack of adequate participation or due to low bids.
- (8) Where an appeal has been filed by the person under the provisions of sub-section (1) read with sub-section (6) of section 107, the proceedings for recovery of penalty by sale of goods or conveyance detained or seized in transit under this rule shall be deemed to be stayed:

**Provided** that this sub-rule shall not be applicable in respect of goods of perishable or hazardous nature. "

7. In the said rules, for rule 154, the following rule shall be substituted with effect from the 1st day of January, 2022, namely:—

**" 154. Disposal of proceeds of sale of goods or conveyance and movable or immovable property.—**

(1) The amounts so realised from the sale of goods or conveyance, movable or immovable property, for the recovery of dues from a defaulter or for recovery of penalty payable under sub-section (3) of section 129 shall,—

- (a) first, be appropriated against the administrative cost of the recovery process;
- (b) next, be appropriated against the amount to be recovered or to the payment of the penalty payable under sub-section (3) of section 129, as the case may be;
- (c) next, be appropriated against any other amount due from the defaulter under the Act or the Integrated Goods and Services Tax Act, 2017 or the Union Territory Goods and Services Tax Act, 2017 or any of the State Goods and Services Tax Act, 2017 and the rules made thereunder; and
- (d) the balance, if any, shall be credited to the electronic cash ledger of the owner of the goods or conveyance as the case may be, in case the



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person is registered under the Act, and where the said person is not required to be registered under the Act, the said amount shall be credited to the bank account of the person concerned.

- (2) Where it is not possible to pay the balance of sale proceeds, as per clause (d) of sub-rule (1), to the person concerned within a period of six months from the date of sale of such goods or conveyance or such further period as the proper officer may allow, such balance of sale proceeds shall be deposited with the Fund."

8. In the said rules, in rule 159, with effect from the 1st day of January, 2022,—

(a) in sub-rule (2)-

(A) after the words "copy of the order of attachment" the words, letters and figures " in **FORM GST DRC-22**" shall be inserted; and

(B) after the words "Commissioner to that effect.", the words and figures, "and a copy of such order shall also be sent to the person whose property is being attached under section 83" shall be inserted;

(b) in sub-rule (3)-

(A) for the words "and if the taxable person", the word " and if the person, whose property has been attached, " shall be substituted; and

(B) for the words "by the taxable person", the words, "by such person" shall be substituted;

(c) in sub-rule (4), for the words "the taxable person" occurring at both the places, the words "such person" shall be substituted. and

(d) in sub-rule (5), for the words brackets and figure ?, within seven days of the attachment under sub-rule (1), file an objection?, the words, letters and figures "file an objection in **FORM GST DRC-22A**" shall be substituted.

9. In the said rules, for "**FORM GST DRC-10**", the following form shall be substituted, with effect from

the 1st day of January, 2022, namely:—

**"FORM GST DRC – 10**

*[See rules 144(2) and 144A]*

**Notice for Auction under section 79 (1) (b) or section 129(6) of the Act**

Demand order no.:

Date:

Period:

Whereas an order has been made by me for sale of the attached or distrained goods specified in the Schedule below for recovery of Rs... and interest thereon and admissible expenditure incurred on the recovery process in accordance with the provisions of section 79.

Or

Whereas the goods or conveyance detained or seized under Section 129 are liable for sale or disposal in accordance with the provisions of sub-section (6) of Section 129 for recovery of penalty of Rs..... payable under sub-section (3) of section 129 and the expenses incurred in safe custody and handling of such goods or conveyance and other administrative expenses

The sale will be by public auction and the goods and/or conveyance shall be put up for sale in the lots specified in the Schedule. The sale will be of the right, title and interests of the defaulter. And the liabilities and claims attached to the said properties, so far as they have been ascertained, are those specified in the Schedule against each lot.

The auction will be held on ..... at.... AM/PM.

The price of each lot shall be paid at the time of sale or as per the directions of the proper officer/ specified officer and in default of payment, the goods and/or conveyance shall be again put up for auction and resold.

**Schedule**

Serial No.	Description of goods or conveyance	Quantity
1	2	3

Place:

Signature

Date:

Name

Designation: ".

10. In the said rules, in **FORM GST DRC-11**, with effect from the 1st day of January, 2022, "-

(a) for the words, figures, letter and brackets "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted; and

(b) for the word "goods", the words "goods or conveyance" shall be substituted.

11. In the said rules, in **FORM GST DRC-12**, with effect from the 1st day of January, 2022;

(a) for the words, figures, brackets and letter "See rule 144(5) & 147(12)", the words, figures and brackets "See rule 144(5), 144A and 147(12)" shall be substituted;

(b) for the word "goods", wherever it occurs, the words "goods or conveyance" shall be substituted; and

(c) after the words, figures, brackets and letters "provisions of section 79(1)(b)/(d)", the words, figures and brackets "or section 129(6)" shall be inserted.

12. In the said rules, for **FORM GST DRC-22**, the following form shall be substituted, with effect from the 1st day of January, 2022, namely:-

(KRTK 25, 1944 SAKA)

**“FORM GST DRC -22**

*[See rule 159(1)]*

Reference No.:

Date:

To

\_\_\_\_\_Name

\_\_\_\_\_Address

(Bank/ Post Office/Financial Institution/Immovable property registering authority/ Regional Transport Authority/Other Relevant Authority)

**Provisional attachment of property under section 83**

It is to inform that M/s (name) having principal place of business at ----  
-----

----- (address) bearing registration number as -----  
(GSTIN/ID), PAN is a registered taxable person under the  
<<SGST/CGST>> Act.

or

It is to inform that Sh..... (name) resident  
of..... (address) bearing PAN and/or Aadhaar  
No is a person specified under sub-section (1A) of  
Section 122 .

Proceedings have been launched against the aforesaid person under  
section << >> of the said Act to determine the tax or any other  
amount due from the said person. As per information available with the  
department, it has come to my notice that the said person has a -

(KRTK 25, 1944 SAKA)

<<saving / current / FD/RD / depository >>account in your << bank/  
post office/financial institution>> having account no. << A/c no. >>;  
or

property located at << property ID & location>>. or  
Vehicle No. <<description>>  
or  
Others (please specify) <<description>>

In order to protect the interests of revenue and in exercise of the powers  
conferred under section 83 of the Act, I (name),  
----- (designation), hereby provisionally attach the  
aforesaid account / property.

No debit shall be allowed to be made from the said account or any other  
account operated by the aforesaid person on the same PAN without the  
prior permission of this department.  
or

The property mentioned above shall not be allowed to be disposed of  
without the prior permission of this department.

Signature  
Name  
Designation

Copy to (person)"

**13.** In the said rules, in **FORM GST DRC-23**, with effect from the 1st day  
of January, 2022,—

(a) after "/Immovable property registering authority", the following  
shall be inserted, namely:—

"/ Regional Transport Authority/Other Relevant Authority"; and

(KRTK 25, 1944 SAKA)

(b) for the words "proceedings pending against the defaulting person which warrants the", occurring at both the places, the words, "requirement of" shall be substituted.

14. In the said rules in **FORM APL-01**, in entry number 15, for the table under clause (a), the following table shall be substituted, with effect from the 1st day of January, 2022, namely:-

Particulars		Central Tax	State Tax	Integrated Tax	Cess	Total amount	
(a) Admitted amount	Tax/Cess					<total>	<total>
	Interest					<total>	
	Penalty					<total>	
	Fees					<total>	
	Other charges					<total>	
(b) Pre- deposit(10% of disputed tax/cess but not exceeding Rs. 25 crore each in respect of CGST,SGST or cess, or not exceeding Rs.50 crore in respect of IGST and Rs.25 crore in respect of Cess)	Tax/Cess					<total>	
(c) ) Pre- deposit in case of sub section (3) of section 129	Penalty					<total>".	

15. In the said rules, after **FORM GST DRC-22**, the following form shall be inserted with effect from the 1st day of January, 2022, namely:-

**“FORM GST DRC – 22A**

[See rule 159(5)]

Reference No.:

Date:

ARN No. of Order in FORM GST DRC-22:

To  
The Pr. Commissioner/Commissioner  
.....(Jurisdiction)

**Application for filing objection against provisional attachment of property**

Whereas, an order in FORM GST DRC-22 has been issued for provisional attachment of the following property under the provisions of section 83 of the Act vide ARN No.....

Ref ID	
Property provisionally attached	<< property id & location>>
Account provisionally attached	<<saving/current/FD/RD/depository account no>>
Vehicle provisionally attached	<< Vehicle details>>
Any other property	<<details>>

2. In accordance with the provisions of Rule 159(5) of the PGST Rules, 2017, I hereby submit my objection on the basis of following facts and circumstances.

.

<<.....>>

<<...Documents to be uploaded...>>

Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name-

GSTIN (in case of registered person)-

PAN and/or Aadhaar No. (in case of others)- Place –

Place-

Date –

Signature of Authorized Signatory".

**AJOY SHARMA,**

Financial Commissioner (Taxation)

to Government of Punjab,

Department of Excise and Taxation.